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PART II—Section 2

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## LOK SABHA

The following Bill was introduced in Lok Sabha on the 23rd November, 1971:—

BILL No. 142 OF 1971

*A Bill further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962.*

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Stamp and Excise Duties (Amendment) Act, 1971.

Short title and commencement.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

Amendment of Act 2 of 1899

‘3A. (1) Every instrument chargeable with duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the

inscription "refugee relief" whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duties chargeable under section 3 in respect of those instruments.'

Amend-  
ment of  
Act 1 of  
1944.

3. In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

61 NEWSPAPERS AND ALL OTHER  
PRINTED PERIODICALS

2 paise per copy.'

Explanation.—For the purposes of this Item, "newspaper" means any printed periodical work containing news or comments on news.

Amend-  
ment of  
Act 3 of  
1962.

4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures "duties of excise levied and collected under the Central Excises and Salt Act, 1944", the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be inserted.

Repeal  
and  
saving.

5. (1) The Stamp and Excise Duties (Amendment) Ordinance, 1971, 16 of 1971, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or the Union Duties of Excise (Distribution) Act, 1962, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or, as the case may be, the Union Duties of Excise (Distribution) Act, 1962, as amended by this Act.

2 of 1899.  
1 of 1944.  
3 of 1962.

## STATEMENT OF OBJECTS AND REASONS

In order to meet the expenditure on the relief of Bangla Desh refugees, it was agreed at the meeting of the Governors and Chief Ministers of the States held at New Delhi on the 12th October, 1971, that both the Centre and the States would levy tax, duty or surcharge at appropriate rates on instruments of mass circulation falling within their respective fields of taxation and that any additional revenues so realised by the States would be placed by the States at the disposal of the Centre for the said purpose. To give effect to this, the President promulgated *inter alia* the Stamp and Excise Duties (Amendment) Ordinance, 1971.

2. The Stamp and Excise Duties (Amendment) Ordinance, 1971 provided for the amendment of the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962. The amendments made by the Ordinance in the Stamp Act provided for the levy, with effect from the 15th November, 1971, of additional stamp duties, at the rate of ten paise per instrument, on bills of exchange, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts falling under entry 91 of the Union List. As the proceeds of these additional duties belong to the States under article 268(2) of the Constitution, to avoid difficulties in accounting and to facilitate the payment by the States of the proceeds of these duties to the Centre, the Ordinance provided for the collection of the duties by means of special adhesive stamps bearing the inscription "refugee relief".

3. The Ordinance amended the Central Excises and Salt Act, 1944, for the purpose of providing for the levy, with effect from the 15th November, 1971, of excise duties on newspapers and other printed periodicals at the rate of two paise per copy. By an amendment to the Union Duties of Excise (Distribution) Act, 1962, the Ordinance provided that the net proceeds of the excise duties on newspapers and other printed periodicals would not be liable to distribution amongst the States. As a result of the said levy of excise duty on newspapers and other printed periodicals under the Central Excises and Salt Act, 1944, newspapers and other printed periodicals imported from abroad would automatically become liable to a countervailing duty of a like amount under the provisions of the Indian Tariff Act, 1934.

4. The Bill seeks to replace the Ordinance.

NEW DELHI;  
The 15th November, 1971.

Y. B. CHAVAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274  
OF THE CONSTITUTION OF INDIA

[Copy of letter No. nil, dated the 16th November, 1971 from Shri Y. B. Chavan, Minister of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill, recommends under clauses (1) and (3) of article 117 read with clause (1) of article 274 of the Constitution of India, the introduction of the Bill further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962 in the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

## FINANCIAL MEMORANDUM

Clause 2 of the Bill seeks to insert a new section 3A in the Indian Stamp Act, 1899, Sub-section (2) of the new section 3A provides that the additional stamp duties leviable under that section shall be collected by means of special adhesive stamps bearing the inscription "refugee relief". It is estimated that the printing of these stamps will involve a recurring expenditure of rupees seven lakhs per annum. Further the preparation of the over-printing plate bearing the inscription "refugee relief" will involve a non-recurring expenditure of about rupees five hundred and seventy-five. All the aforesaid expenditure will be met from out of the Consolidated Fund of India as the States will credit to the Centre all the proceeds of the said additional duties collected by them.

Clause 3 of the Bill seeks to insert a new Item in the First Schedule to the Central Excises and Salt Act, 1944. The new Item provides for the levy of excise duties on newspapers and all other printed periodicals. Following the imposition of this levy, it will be necessary to strengthen the field formation to administer the levy. This would involve an additional recurring expenditure of about rupees five lakhs per annum. Further non-recurring expenditure of about rupees thirty thousand will have to be incurred on office furniture and contingencies.

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S. L. SHAKDHER,  
*Secretary.*